IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 181 OF 1998.

The Commissioner of Income-tax. ... Applicant.
V/s.
M/s.Advani Oerlikon Ltd. ... Respondent.

Ashok Kotangale with Parag Vyas for the respondent.

P.J.Vaidya with S.N.Inamdar for the respondent.

CORAM : V.C.DAGA AND J.P.DEVADHAR, JJ.

DATED : 4th October 2005.

P.C. :

. By this reference under section 256(1) of the Income-tax Act, 1961, the Income Tax Appellate Tribunal has referred the following questions of law for the opinion of this Court:

> "Whether, on the facts and circumstances of the case, the Tribunal was right in law in holding that the disallowance under Rule 6 D of the I.T. Rules should be made on all the tours taken together during the previous year and not on individual tours undertaken by a person?

. The third question has been answered by the Division Bench of this Court in the case of **C.I.T. v. Aorow India Ltd.**, (1998) 229 ITR 325 (Bom) against the assessee and in favour of revenue.

Question No.3 is, thus, answered in negative.

. Reference stands disposed of accordingly with no order as to costs.

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